

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 24, 2003
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: O. Charlie Chewning, Jr., CPA, President; Michael H. Wray, Vice President; Leonard W. Jones, CPA, Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Scott L. Cox, CPCU, CIC; R. Stanley Vaughan, CPA; and Arthur M. Winstead, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, Executive Director, NCACPA; Florence Black, Vice President, NCSA; Cheryl Hudson, Member, Board of Directors, NCSA; Tom Chenoweth, CPA, Highland Publishing Company; Curt Lee, Past President, NCSA; and Amy Osborne, Esq.

CALL TO ORDER: President Chewning called the meeting to order at 10:08 a.m.

MINUTES: The minutes of the October 20, 2003, meeting were approved as amended.

FINANCIAL AND BUDGETARY ITEMS: The financial statements for October 2003 were accepted as submitted.

Messrs. Winstead and Cox moved to approve the corporate banking resolution for BB&T. Motion passed.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Vaughan moved and the Board approved the following recommendations of the Committee:

Conditional License and Civil Penalty - Pursuant to 21 NCAC 8G .0406, the following licensees' certificates have been placed on conditional status for the 2003-2004 license period and each licensee has been assessed a \$100.00 civil penalty:

Bruce A. Baden, #14657
Stephen R. Bower, #21364
David S. Buffalo, #20118
William Chapman, Jr., #14686
Needham Correll, III, #13641
Dawn M. Cottrell, #14152
Walter B. Davis, #17989

Richard Fedorowich, Jr., #27341
Steven J. Frost, #24957
Frances H. Hampton, #11944
Rebecca A. Harrington, #23033
Dreasha L. Harrold, #20202
Phillip J. Holleman, #21791
William H. Jones, III, #9409

Melvin Kann, #10810
Dolly D. Parker, #16802
David W. Pate, #17676
John F. Peterson, #28061
Charles M. Pratt, #14887

Evalyn D. Resetar, #23180
Stephanie B. Rogers, #26902
Joseph Sequeira, #26687

(Appendix I)

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Wray moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Darci L. Bly
John Andrew Bly
Suzanne Wood Bryson
Tia Laurell Keith (partial-LPR and ARE)
Jason Michael Puchir

LaShawn Marie Pulkoski (partial-Auditing,
LPR and ARE)
Maksym Shyshnyak
Rebecca Lynette Taylor

Original Certificate Applications - The following were approved:

→ Courtney S. Ageon
Dallas Lloyd Alford IV
Danielle Renee Asbjorn
David Trent Atkins
Darci L. Bly
John Andrew Bly
Suzanne Wood Bryson
Brenda Yoojung Chae
Frank Robert Cooper
Michael Kyle Corum
Ira Wilkins Curl
Marwan Spir Dabit
Shannon Elizabeth Duke
Bret Hamilton Ellis
Patrick Timothy Fagin
Jeff Michael Fusaiotti
Angela R. Guittard
Jessica Tatum Guyton
Mary Ellen Hackney
James Edgar Halstead III
Jennifer Renee Hamm
Bret Samuel Bowman Hansley
Elizabeth Lane Helms

Jeffrey Mark Heybruck
Joan Walker Ingle
Wendy L. Jackson
Angela Johnson
Mareike Katrin Kinner
Mark Steven Laferriere
Terry Lynn Laughter
William Theodore Lovette III
Dan Chen Macri
Badir Mamed Mamedov
Melissa Jane McCabe
James Edward McCulley
Heidi Wall Moore
Tara Marie Norris
Tommy Mike Pappas
James Neil Parks
Verenda Carol Patterson
Leilani M. Perdue
Ginger Leigh Perry
John Murphy Person
Frederick James Petrillo Jr.
Amy Elizabeth Pierce
Jennie Marie Pilkenton

Owen William Pirkle
Jason Michael Puchir
Robin Dee Rosenfeld
Maksym Shyshnyak
Marcela Joyce Spivey
Laura Copeland Stanziale
Melanie Colwell Stewart

Cassie Renee Taylor
Rebecca Lynette Taylor
David Wayne Templeton Sr.
Natalie Benners Thompson
Kevin Peter Vandersea
Rachel Elaine Yeatts

The Committee reviewed the original application submitted by Abiodun T. Oladosu. Mr. Oladosu had 29 semester hours of accounting coursework and wanted to use a business/accounting course towards the accounting concentration. The Committee approved the request.

Reciprocal Certificate Applications - The following were approved:

Richard Scott Alibozek
Pauline K. Chan
Kathleen H. Fitzgerald
Christopher Thomas Frederick
Karen M. Furstenberg
Michael Christian Green
Starla Richardson Hall
Danielle Margaret Hannon
Richard Harris Heckard
Ralph W. Huddin
Teresa Lynn Lakhia

Mario E. McKenzie
Francis C. Navin Jr.
Michael Edward Onak
Justin Jeremiah Orbock
Corning Pearson
Stephen Patrick Priestley
Scott A. Remmy
Jonathan Charles Ridgway
Kathy Brooks Smith
Brian S. Turner
Annette M. Williams

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Pauline K. Chan T02961
Karen M. Furstenberg T02962
Joseph W. Mulpas T02963
Michael Edward Onak T02964
Corning Pearson T02965
John P. Thomas T02966
William J. Alverson III T02967
Emily W. Ferguson T02969

Katherine Newton Hinson T02970
Jared Heath James T02971
Wade Edwin Kruse T02972
Brooke Gabrielle Lariviere T02973
George Thomas Lowe T02974
Michael F. Powers T02975
Craig Walter Schubert T02976
David Harrison Stuart T02977

Reinstatements - The following were approved:

Lisa Fenhaus-Johnson #23424
Bruce Thornton Nash II #15103

David B. Nell #26131
Clarence Guy Woolbright III #15915

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Gary L. Davis, CPA, P.A.
Fust Charles Chambers LLP
HAGGETT, LONGOBARDI &
COMPANY, PLLC
Johnson & Brown, CPA PA
Jayne Jungen, CPA, P.A.
KERR AND COMPANY, P.A., C.P.A.'S
Lesemann & Associates, PLLC Certified
Public Accountants

LIPNER, SOFFERMAN AND CO., LLP
Joseph R. Listman, CPA, PC
MCLEMORE & BYRD, P.A.
Jennifer A. Meeker, CPA, PA
Morgan Johnson Carpenter & Company
A Professional Corporation
Barbara Sarvis, CPA. P.A.
Thomas & Gibbs, PLLC

Reclassifications - The Committee approved the request for retired status submitted by William Milton Place (#2332) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

Conditional Licenses

→ The Committee reviewed and approved a request to rescind the conditional license awarded to Victoria E. Heath (#20395).

The Committee reviewed and disapproved a request to rescind the conditional license awarded to Samuel B. Clark (#28633).

Miscellaneous - The Committee reviewed a scenario presented by staff. Staff recommended that licensees who refuse to sign experience affidavits be referred to the Professional Standards Committee. The Committee approved the recommendation.

PUBLIC HEARING: President Chewning moved to convene the Public Hearing scheduled to hear Case No. 200012-071 - Maurice S. Hamilton, #22354. Testimony was taken from Maurice S. Hamilton, Robert N. Brooks, Beth Draffin, and Cassandra Poteat. Messrs. Cox and Vaughan moved to approve a Board Order for Mr. Hamilton. Motion passed with six (6) affirmative and zero (0) negative votes. Mr. Jones abstained from voting. The entire Public Hearing is a matter of public record (Appendix II).

President Chewning moved to convene the Public Hearing to hear Case No. 200301-001 - Joelle Thomas Taylor, #27426. Testimony was taken from James T. Ahler and Robert N. Brooks. Messrs. Vaughan and Wray moved to approve a Board Order permanently revoking Ms. Taylor's CPA certificate. Motion passed with seven (7) affirmative and zero (0) negative votes. The entire Public Hearing is a matter of Public Record (Appendix III).

Rule-Making Hearing: President Chewning convened the scheduled rule-making hearing. James T. Ahler, Executive Director of the NCACPA, spoke in favor of the proposed amendment of 21 NCAC 8N .0205. No written comments were received for the Hearing. The rule-making hearing was adjourned by President Chewning.


CLOSED SESSION: Messrs. Wray and Vaughan moved to enter Closed Session to discuss personnel matters with the Executive Director. Motion passed.

PUBLIC SESSION: Messrs. Winstead and Jones moved to re-enter Public Session to continue with the Agenda. Motion passed.

ADJOURNMENT: Messrs. Cox and Vaughan moved to adjourn the meeting at 3:28 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



O. Charlie Chewning, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-048

IN THE MATTER OF:
William H. Jones, III, #9409

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. William H. Jones, III (hereinafter "Mr. Jones"), is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Jones' certificate had been previously placed on conditional status in September of 2000 for failure to complete the Continuing Professional Education (CPE) requirements for 1999.
3. Mr. Jones failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Jones subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Jones' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Jones shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Jones' certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Jones fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: D. Charlie Cheering
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-049

IN THE MATTER OF:
Melvin Kann, #10810

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Melvin Kann (hereinafter "Mr. Kann") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Kann's certificate had been previously placed on conditional status in September of 1999 for failure to complete the Continuing Professional Education (CPE) requirements for 1998.
3. Mr. Kann failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Kann subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Kann's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Kann shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Kann's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Kann fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: _____
President

O. Charlie Charming

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-050

IN THE MATTER OF:
Frances Hunter Hampton, #11944

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Frances Hunter Hampton (hereinafter "Ms. Hampton") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Hampton's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirements for 2001.
3. Ms. Hampton failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Hampton subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Ms. Hampton's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Hampton shall pay a one hundred dollar (\$100.00) civil penalty.
2. Ms. Hampton's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Hampton fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O Charlie Cheuning Jr
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-051

IN THE MATTER OF:

Needham Broughton Correll, III, #13641

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Needham Broughton Correll, III (hereinafter "Mr. Correll"), is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Correll's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirements for 2000.
3. Mr. Correll, failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Correll subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Correll's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Correll shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Correll's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Correll fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: O. Charlie Chearning Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-052

IN THE MATTER OF:
Dawn Mahoney Cottrell, #14152

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Dawn Mahoney Cottrell (hereinafter "Ms. Cottrell") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Cottrell's certificate had been previously placed on conditional status in September of 2000 for failure to complete the Continuing Professional Education (CPE) requirements for 1999.
3. Ms. Cottrell failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Cottrell subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Ms. Cottrell's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Cottrell shall pay a one hundred dollar (\$100.00) civil penalty.
2. Ms. Cottrell's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Cottrell fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewing Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-053

IN THE MATTER OF:
Bruce Anthony Baden, #14657

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Bruce Anthony Baden (hereinafter "Mr. Baden") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Baden's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirements for 2000.
3. Mr. Baden failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Baden subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Baden's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Baden shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Baden's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Baden fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: D. Charles Cheering Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-054

IN THE MATTER OF:
Charles M. Pratt, #14887

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Charles M. Pratt (hereinafter "Mr. Pratt") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Pratt's certificate had been previously placed on conditional status in September of 2000 for failure to complete the Continuing Professional Education (CPE) requirements for 1999.
3. Mr. Pratt failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Pratt subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Pratt's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Pratt shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Pratt's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Pratt fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewning Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-055

IN THE MATTER OF:
Dolly Dillehay Parker, #16802

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Dolly Dillehay Parker (hereinafter "Ms. Parker") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Parker's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirements for 2001.
3. Ms. Parker failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Parker subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Ms. Parker's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Parker shall pay a one hundred dollar (\$100.00) civil penalty.
2. Ms. Parker's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Parker fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY:
President

O. Charlie Chewning Jr.

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-056

IN THE MATTER OF:
David William Pate, #17676

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. David William Pate (hereinafter "Mr. Pate") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Pate's certificate had been previously placed on conditional status in September of 1999 for failure to complete the Continuing Professional Education (CPE) requirements for 1998.
3. Mr. Pate failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Pate subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Pate's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Pate shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Pate's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Pate fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY:
President

O. Charlie Chewning

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-057

IN THE MATTER OF:
Walter Bernard Davis, #17989

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Walter Bernard Davis (hereinafter "Mr. Davis") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Davis' certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirements for 2000.
3. Mr. Davis failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Davis subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Davis' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Davis shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Davis' certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Davis fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewning Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-058

IN THE MATTER OF:
David Shawn Buffaloe, #20118

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. David Shawn Buffaloe (hereinafter "Mr. Buffaloe") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Buffaloe's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirements for 2000.
3. Mr. Buffaloe failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Buffaloe subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Buffaloe's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Buffaloe shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Buffaloe's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Buffaloe fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: D. Charlie Chewing Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-059

IN THE MATTER OF:
Dreasha Lynn Harrold, #20202

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Dreasha Lynn Harrold (hereinafter "Ms. Harrold") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Harrold's certificate had been previously placed on conditional status in September of 1999 for failure to complete the Continuing Professional Education (CPE) requirements for 1998.
3. Ms. Harrold failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Harrold subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Ms. Harrold's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Harrold shall pay a one hundred dollar (\$100.00) civil penalty.
2. Ms. Harrold's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Harrold fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewing
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-060

IN THE MATTER OF:
Steven Robert Bower, #21364

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Steven Robert Bower (hereinafter "Mr. Bower") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Bower's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirements for 2001.
3. Mr. Bower failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Bower subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Bower's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Bower shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Bower's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Bower fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Cheuning Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-061

IN THE MATTER OF:
Phillip Jay Holleman, #21791

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Phillip Jay Holleman (hereinafter "Mr. Holleman") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Holleman's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirements for 2000.
3. Mr. Holleman failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Holleman subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Holleman's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Holleman shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Holleman's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Holleman fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewing
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-062

IN THE MATTER OF:
Rebecca A. Harrington, #23033

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Rebecca A. Harrington (hereinafter "Ms. Harrington") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Harrington's certificate had been previously placed on conditional status in September of 2000 for failure to complete the Continuing Professional Education (CPE) requirements for 1999.
3. Ms. Harrington failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Harrington subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Ms. Harrington's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Harrington shall pay a one hundred dollar (\$100.00) civil penalty.
2. Ms. Harrington's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Harrington fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewning
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-063

IN THE MATTER OF:
Evalyn Denise Resetar, #23180

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Evalyn Denise Resetar (hereinafter "Ms. Resetar") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Resetar's certificate had been previously placed on conditional status in September of 1999 for failure to complete the Continuing Professional Education (CPE) requirements for 1998.
3. Ms. Resetar failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Resetar subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Ms. Resetar's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Resetar shall pay a one hundred dollar (\$100.00) civil penalty.
2. Ms. Resetar's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Resetar fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Charlie Chewing
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-064

IN THE MATTER OF:
Steven John Frost, #24957

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Steven John Frost (hereinafter "Mr. Frost") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Frost's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirements for 2001.
3. Mr. Frost failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Frost subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Frost's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Frost shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Frost's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Frost fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: _____
President

Charlie Chewning

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-065

IN THE MATTER OF:
Joseph Sequeira, #26687

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Joseph Sequeira (hereinafter "Mr. Sequeira") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Sequeira's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirements for 2001.
3. Mr. Sequeira failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Sequeira subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Sequeira's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Sequeira shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Sequeira's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Sequeira fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O Charlie Chewing Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-066

IN THE MATTER OF:
Stephanie Bell Rogers, #26902

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Stephanie Bell Rogers (hereinafter "Ms. Rogers") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Rogers' certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirements for 2001.
3. Ms. Rogers failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Rogers subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Ms. Rogers' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Rogers shall pay a one hundred dollar (\$100.00) civil penalty.
2. Ms. Rogers' certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Ms. Rogers fails a third time within a five (5) calendar year period to obtain the required CPE, her certificate renewal will be denied for at least thirty (30) days and until she meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: O. Charlie Chewing Jr
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-067

IN THE MATTER OF:
Richard W. Fedorowich, Jr., #27341

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Richard W. Fedorowich, Jr. (hereinafter "Mr. Fedorowich"), is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Fedorowich's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirements for 2000.
3. Mr. Fedorowich failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Fedorowich subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Fedorowich's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Fedorowich shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Fedorowich's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Fedorowich fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewning Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-068

IN THE MATTER OF:
John Frederick Peterson, #28061

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. John Frederick Peterson (hereinafter "Mr. Peterson") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Peterson's certificate had been previously placed on conditional status in September of 2002 for failure to complete the Continuing Professional Education (CPE) requirements for 2001.
3. Mr. Peterson failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Peterson subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Peterson's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Peterson shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Peterson's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Peterson fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewing Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200310-070

IN THE MATTER OF:
William Fred Chapman, Jr., #14686

ORDER

THIS CAUSE coming before the Board on November 24, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. William Fred Chapman, Jr. (hereinafter "Mr. Chapman"), is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Chapman's certificate had been previously placed on conditional status in September of 2001 for failure to complete the Continuing Professional Education (CPE) requirements for 2000.
3. Mr. Chapman failed to timely obtain CPE for 2002 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Chapman subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2003.

CONCLUSIONS OF LAW

1. Mr. Chapman's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Chapman shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Chapman's certificate shall be placed on conditional status for one year from the date this Order is approved.
3. If Mr. Chapman fails a third time within a five (5) calendar year period to obtain the required CPE, his certificate renewal will be denied for at least thirty (30) days and until he meets the reinstatement requirements as set forth in 21 NCAC 8J .0106.

This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: O. Charlie Chewing Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200012-071

IN THE MATTER OF:
Maurice S. Hamilton, #22354
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on November 24, 2003, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Notice Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. Respondent has failed to comply with the terms of the Consent Order approved by the Board on August 16, 2003, which required that

Board Order - 2
Maurice S. Hamilton

Respondent send a letter by certified/return receipt mail to all North Carolina clients whose records were still in Respondent's possession in an attempt to return all of those client records.

9. Respondent has failed to fully cooperate with the Board in its investigation of this Matter which includes failure to fully respond in a timely manner to all inquiries of the Board or representatives of the Board and failure to claim Board correspondence from the United States Postal Service.

CONCLUSIONS OF LAW

1. In light of the findings set out above, Respondent failed to comply with NCGS 93-12 (9) e and 21 NCAC 08N .0203 (b)(3) and .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 6 - 0 that:

1. Effective February 1, 2004, the Certified Public Accountant certificate issued to Respondent, Maurice S. Hamilton, will be permanently revoked unless by January 15, 2004, the Board has received proof (copy of each letter and each signed receipt) that certified mail has been sent with return receipt to all clients who were active in 1995 or subsequently.
2. Respondent shall provide, within thirty (30) days of a request by Board staff, a list of all clients who have requested the return of their records as well as a copy of a receipt, signed by the client, documenting all client records returned to each of these clients.
3. Respondent shall continue to maintain all records and work product until December 31, 2004.

This the 24th day of November, 2003.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: D. Charlie Chewing Jr.
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200301-001

IN THE MATTER OF:
Joelle Thomas Taylor, #27426
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on November 24, 2003, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Notice Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

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Joelle Thomas Taylor

8. Respondent has failed to provide any evidence to dispute her mishandling and misuse of funds as stated in the complaint filed on behalf of the North Carolina Association of CPAs.
9. Respondent has failed to fully cooperate with the Board in its investigation of this Matter which includes failure to fully respond in a timely manner to all inquiries of the Board or representatives of the Board.

CONCLUSIONS OF LAW

1. In light of the findings set out above, Respondent failed to comply with NCGS 93-12 (9)e and 21 NCAC 08N .0201, .0202, .0203, .0206, .0212, and .0303.

BASED ON THE FOREGOING, the Board orders in a vote of 7 - 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Joelle Thomas Taylor, is hereby permanently revoked.

— This the 24th day of November, 2003.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

O. Charlie Chewing Jr.